

For information on filing your return electronically via the internet, go to www.rev.state.la.us

Print your Social Security Number here. [] [] [] [] [] [] [] [] [] []

CONSUMER USE TAX WORKSHEET CALENDAR YEAR 2001

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from:

- Catalogs
• Television
• Internet
• Outside the U.S.
• Another state (and used in Louisiana)

taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use

Table with 2 columns: Description and Amount. Row 1: 1. Taxable purchases \$.00. Row 2: Tax rate (8%) X .08. Row 3: 2. Total Use Tax owed..... \$.00

Print here and on Line 13B on the front of the return.

If you would like to make donations, please complete the following schedule. DONATION SCHEDULE 2001 LOUISIANA SCHEDULE D

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 16 of Form IT-540 to the below listed organizations. Print on Lines 1 through 4 the portion of your overpayment you wish to donate. The total on Line 5 cannot exceed the amount of overpayment on Line 16 of Form IT-540.

Table with 5 rows for donation categories and their amounts. Each row has a description, a line number, and a grid for entering the amount (dollars, cents, and hundredths).

START Savings Program

Individuals who have overpaid their tax may choose to contribute all or part of their overpayment shown on Line 16 of Form IT-540 to their START Savings Program beneficiary. Print on Line 17A1 the portion of your overpayment you wish to contribute. See instructions on page 12 and the State Treasurer's letter on the inside back cover. You or your spouse (if filing a joint return) must be a registered account owner in the START Savings Program in order to contribute your refund.

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ADJUSTMENTS TO INCOME **2001 LOUISIANA SCHEDULE E**

1 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040, Line 33, OR federal Form 1040A, Line 19, OR federal Form 1040EZ, Line 4, OR federal Telefile worksheet, Line "I". If less than zero, print "0". 1 , , . 00

2 INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS - Print the amount of interest and dividend income not reported on your federal return that is taxable to Louisiana. See instructions, page 14. 2 , , . 00

3 TOTAL - Add Lines 1 and 2. 3 , , . 00

4 NONTAXABLE INCOME - Print on each line the amount of income included in Line 1 above that is not taxable by Louisiana.

4A INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS 4A , , . 00

4B LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired: _____) You must be receiving retirement benefits to complete this line. 4B , , . 00

4C LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired: _____) You must be receiving retirement benefits to complete this line. 4C , , . 00

4D1 FEDERAL RETIREMENT BENEFITS (Date retired: _____) You must be receiving retirement benefits to complete this line. 4D1 , , . 00

4D2 OTHER RETIREMENT BENEFITS (Date retired: _____) **You must print the name of the retirement system whose benefits you are receiving that are specifically exempt from Louisiana income tax. Print name below.** 4D2 , , . 00

4E ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. See instructions for worksheet and computation. **You must print the name of pension or annuity below.** 4E , . 00

4F TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS Print the amount shown on your federal Form 1040, Line 20b, OR federal Form 1040A, Line 14b. 4F , . 00

4G NATIVE AMERICAN INCOME - See instructions, page 14. 4G , , . 00

4H OTHER: List the source and amount of other income that Louisiana cannot tax. **Do not list active federal or military income or income earned in another state. Note: Credit for taxes paid to other states is claimed on Schedule A, Line 1. Part-year residents should use nonresident/part-year resident return (Form IT-540B). Nonresident professional athletes should use Form IT-540B-NRA.** 4H , . 00

4I START SAVINGS PROGRAM CONTRIBUTION Please see instructions page 14. 4I , , . 00

4J TOTAL - Add Lines 4A through 4I. 4J , , . 00

4K FEDERAL TAX APPLICABLE TO EXEMPT INCOME See instructions below. This amount cannot exceed the amount on Line 9 of Form IT-540. 4K , , . 00

4L NONTAXABLE INCOME - Subtract Line 4K from Line 4J. 4L , , . 00

5 LOUISIANA ADJUSTED GROSS INCOME - Subtract Line 4L from Line 3. Print here and on Line 7 of Form IT-540. Mark the box indicating Schedule E was used. 5 , , . 00

INSTRUCTIONS FOR LINE 4K

Print on Line 4K the amount of federal tax applicable to the exempt income shown on Line 4J. If Line 9 on the face of Form IT-540 is greater than zero, complete both options and use the option that results in the **lowest** federal tax.

Option 1:	If Line 4J is:	Then print on Line 4K:
	Less than \$15,000	-0-
	\$15,000 - \$50,000	25% of the amount over \$15,000
	more than \$50,000	\$8,750 plus 40% of the amount over \$50,000

Option 2: Divide Line 4J by Line 1. Carry out two decimal places in the percentage; for example, 48.32%. **DO NOT ROUND UP.** The percentage cannot exceed 100%. Multiply your total federal tax from Line 9 of Form IT-540 by the ratio obtained. If there is no applicable federal tax, print zero.